



County Auditor Retention Schedule (AU)
Indiana Commission on Public Records – County Records Management

DATE APPROVED BY THE OVERSIGHT COMMITTEE ON PUBLIC RECORDS: July 11, 2012	DIRECTOR/STATE ARCHIVIST, INDIANA COMMISSION ON PUBLIC RECORDS <i>SIGNATURE</i>
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Instructions:

1. Records listed on this schedule may be destroyed upon completion of a *Notice of Destruction, State Form 44905* and distribution of copies of the form to the Clerk of the Circuit Court of the County and to the INDIANA COMMISSION ON PUBLIC RECORDS, 402 West Washington Street W472, Indianapolis, IN 46204.
2. **Officials should first reference this office-specific retention schedule.** If the form/record series you're looking for is not listed, refer to the general retention schedule (GEN)
3. All records **not listed** on these approved schedules can be destroyed or transferred only by completing a *Request for Permission to Destroy or Transfer Certain Public Records (PR-1), State Form 30505*, and by obtaining approval of the COUNTY COMMISSION OF PUBLIC RECORDS and the INDIANA COMMISSION ON PUBLIC RECORDS.

GUIDELINES:

Permanent records may be maintained either in the original format or on microfilm that meets standards outlined in 60 IAC 2 or Administrative Rule 6 (Court Records).

Microfilmed records may be deposited or transferred according to the retention period outlined for that record.

Security/original rolls of microfilm to be stored offsite in secure location. Duplicate rolls for office use.

Electronic records and computer printouts that include data from more than one (1) form must be retained for the longest retention period for all included forms.

Any STATE BOARD OF ACCOUNTS forms approved for use in lieu of prescribed forms are subject to the same retention requirements.

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RECORD SERIES	TITLE/DESCRIPTION	RETENTION PERIOD
BOOKS, LEDGERS, REGISTERS AND JOURNALS		
AU 10-1	Form PR-1 – Township Poor Relief Ledger Form PR-2 – Township Poor Bond Redemption Ledger Form PR-3 – Ledger – Sale of Poor Bonds Form 24A – Ledger of Appropriations and Disbursements Form 24B – Fund Ledger and Ledger of Receipts Form 24C – Detailed Ledger of Disbursements Form 56 – Venue Book Form 9S – Register of Tax Sales to County Form 37 – Register of School Funds Form 112 – Register of Redemption Bonds Form 53 – Bond Register Form 102 – Register of Trust Funds Form 315 – General Ledger Sheet Form 316 – General Journal Form 358 – Ledger of Receipts, Disbursements and Balances Form 359 – Ledger of Appropriations, Encumbrances, Disbursements and Balances	PERMANENT. MICROFILM according to 60 IAC 2 STANDARDS. Original may be retained in office, transferred to the County Archives or destroyed upon receipt of written approval from the INDIANA COMMISSION ON PUBLIC RECORDS.
AU 10-2	Form 127-CER – Register of Certificate of Error	DESTROY after ten (10) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
NOTICES, CERTIFICATES AND CERTIFICATION		
AU 10-3	Form 100R – Certified Report of Names, Addresses, Duties and Compensation of Public Employees	PERMANENT. MICROFILM according to 60 IAC 2 STANDARDS. Original may be retained in office, transferred to the County Archives or destroyed upon receipt of written approval from the INDIANA COMMISSION ON PUBLIC RECORDS.
AU 10-4	Tax Sale Certificate – (Statutory) [IC 34-11-2-5]	DESTROY after five (5) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
TAX RECORDS		
AU 10-5	Form 9 – Tax Duplicate Form 35 – Transfer Book Form 63 – Ditch Tax Duplicate Tax Deed – (Statutory) IC 6-1.1-25-5 Form 137 – Tax Sale Record Form 137C – Tax Title Deed to County	PERMANENT. MICROFILM according to 60 IAC 2 STANDARDS. Original may be retained in office, transferred to the County Archives or destroyed upon receipt of written approval from the INDIANA COMMISSION ON PUBLIC RECORDS.
AU 10-6	Form 24ET – County Auditor's Allocation of License Excise Tax Form 24F – Record of Annual License Excise Tax Form 102 – Apportionment of Taxes Collected	DESTROY after ten (10) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
AU 10-7	Indiana Property Tax Benefits (Deductions) Homestead Standard Deduction [IC 6-1.1-12-37] Supplemental Homestead Deduction [IC 6-1.1-12-37.5] Solar Energy Heating or Cooling Systems [6-1.1-12-26] Wind Power Device [IC 6-1.1-12-29] Hydroelectric Power Device [6-1.1-12-33] Geothermal Device [6-1.1-12-34]	DESTROY three (3) years after sale of property, death, refinance, or other termination of mortgage and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.

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	Mortgage Deduction [IC 6-1.1-12-1] Over 65 Deduction [IC 6-1.1-12-9] Blind Deduction [IC 6-1.1-12-11; 12] Over 65 Circuit Breaker Credit [IC 6-1.1-20.6-8.5] Disabled Deduction [IC 6-1.1-12-11; 12] Disabled Veteran Deduction [IC 6-1.1-12-14; 15] Veteran with Service Connected [IC 6-1.1-12-13; 15] Veteran World War One [IC 6-1.1-12-17.4] Surviving Spouse of World War One Veteran [IC 6-1.1-12-16; 17]	
REPORTS, STATEMENTS AND PETITIONS		
AU 10-8	Form PR-6 – County Auditor's Report of Poor Relief Expenditures and Budget Estimates Form 61 – Monthly Financial Statements	DESTROY after three (3) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
AU 10-9	Form 137B – Statement of Costs Paid on Tax Sale Property Form 137W – Petition: For Waiver of Delinquent Taxes, Special Assessments, Interest , Penalties and Costs Assessed Against Property and Transfer of Title of Property of Petitioner	DESTROY after ten (10) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
BONDS, BIDS AND CONTRACTS		
AU 10-10	Form 115 – Bidder's Record	PERMANENT. MICROFILM according to 60 IAC 2 STANDARDS. Original may be retained in office, transferred to the County Archives or destroyed upon receipt of written approval from the INDIANA COMMISSION ON PUBLIC RECORDS.
BUDGET ESTIMATES AND FUND ENCUMBRANCES		
AU 10-11	Form 63G – Authorization for Encumbrance of General Drain Improvement Fund	DESTROY after ten (10) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
AU 10-12	Form 132M – School Fund Mortgage	PERMANENT. MICROFILM according to 60 IAC 2 STANDARDS. Original may be retained in office, transferred to the County Archives or destroyed upon receipt of written approval from the INDIANA COMMISSION ON PUBLIC RECORDS.
ASSET INVENTORY		
AU 10-13	Form 146 – General Fixed Asset Account Group	PERMANENT. MICROFILM according to 60 IAC 2 STANDARDS. Original may be retained in office, transferred to the County Archives or destroyed upon receipt of written approval from the INDIANA COMMISSION ON PUBLIC RECORDS.
AU 10-14	Form 315A – Inventory Sheet	DESTROY after three (3) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.